COMPTROLLER'S OFFICE, BANGALORE.

No. 53—*S. B., dated* 16*th August* 1930.

To

All Deputy Commissioners
and Treasury Officers.

Sir,

I have the honour to state that Government have ordered that depositors in the Mysore Government Savings Bank intending to withdraw from their account for subscribing to either issue of the New Loans will, as a special case, be allowed interest at (3½ per cent) per annum for the broken period of the month up to the date of such subscription. Such interest will be added to their accounts when the Savings Bank annual interests is allowed. This concession may be made known to depositors desiring to invest in the New Loans.

I have the honour to be,
Sir,
Your most obedient servant,

No. 58—*S. B., dated* 18*th August* 1930.

To

All Treasury Officers.

MYSORE GOVERNMENT LOANS 1930.

Conversion of Mysore Government 5-year 5 per cent Fixed Deposit.

Sir,

In continuation of this office circular letter No. 312—S. L., dated 11th August 1930, and to give facilities to persons holding Mysore Government 5-year 5 per cent Fixed Deposits who are desirous of investing only a portion of Deposits in the New Mysore Government Loan, I have the honour to issue the following supplementary instructions for your guidance. The Fixed Deposit receipt presented by the party has to be duly discharged and a note made thereon that it is subscribed for the New Loan in part and so it is sub-divided into two receipts as under:—

No. for
No. for

Two separate receipts should be newly issued respectively for the amount to be transferred to the New Loan and the amount to be continued as a Fixed Deposit. The cancellation of the original entry will be noted in the receipt and repayment registers and the new receipts will be entered in the receipt register on the date of transaction. In these receipts and the corresponding entry in the receipt register the circumstances of the issue of the fresh receipts and the fact that they bear interest from the date of the original receipts and that interest ceases five years subsequent to that date should be noted. The columns on the back of the receipts relating to payment of interest already paid should be cancelled. Thereafter the receipt intended for subscription to the New Loan will be dealt with in accordance with Paras 9 and 10 of the circular referred to above. The other item will be dealt with as an ordinary item of Fixed Deposit.

I have the honour to be,
Sir,
Your most obedient servant,

S. SHAMANNA,
Comptroller.

OFFICE OF THE COMPTROLLER IN MYSORE, BANGALORE.

ACCOUNT RULES OF MUNICIPAL HIGH SCHOOLS.

Dated 1*st September* 1930.

To

1. The Director of Public Instruction in Mysore.
2. The Deputy Directors of Public Instructions, Shimoga and Mysore.
3. The Deputy Commissioners of Districts.
4. The Presidents of District Boards, and
5. The Presidents of Municipal Councils.

Sir,

Adverting to Government Order No. 1371-8—Edn. 986-29-2, dated 31st July 1930, approving of the proposal of this office in regard to the account procedure of the Municipal

High Schools. I have the honour to issue the undermentioned instructions for adoption in respect of Municipal High Schools.

I have the honor to be,
Sir,
Your most obedient servant,

M. A. RANGACHAR,
For *Comptroller.*

Rule 1.—The receipts and expenditure of the Municipal High School should be recorded under the following heads, both in the Cash Accounts and the Classified Abstract of the Municipality :—

Under Receipts.—

D. A. Municipal High School.—

1. Grant and contributions—
   (*a*) from Government,
   (*b*) from the District Board,
   (*c*) from other sources (to be specified).
2. School fees.
3. Building grants.
4. Miscellaneous (to be specified).

Under Expenditure.

F. Public Instruction.

A. Municipal High Schools.—

1. Salary of Establishment.
2. Travelling Allowance.
3. Furniture.
4. Library.
5. Buildings.
6. Rent.
7. Other Contingencies.

Rule 2.—Separate Bills relating to the High School Establishment and other charges should be received and passed by the President of the Municipal Council and a cheque issued for the amount. A separate acquittance roll should be maintained for the High School. The passed Bills of the High School, will after Payments are made, be filed in the Municipal Office along with the other vouchers of each month.

Rule 3.—The Government grant should be drawn from the Treasury on monthly Bills countersigned by the Deputy Director of Public Instruction of the circle.

Rule 4.—The income realised towards Sports and Reading Room should be kept separately in the Savings Bank and not merged with the other receipts of the High School and accounts relating thereto produced for scrutiny during audit.

Rule 5.—With a view to ascertain the income, expenditure and balance relating to the High School, a *pro-forma* account showing the total receipts and payments under the several heads, the opening and closing balances should be prepared monthly and a consolidated account once every year.

Rule 6.—The school fee registers, acquittance roll, stock book of furniture, books and appliances and other account books of the High School should be arranged to be examined every month by the Audit Committee of the Municipal Council, appointed as per Rule 862 of the Municipal Manual and all these accounts should be made available to the local auditors of the Comptroller's Office for check when they come for examining the accounts of the Municipality.

The transactions of the Municipal High School from July 1930 onwards should be exhibited in the Municipal Accounts under the heads referred to in Rule 1 above. If the cash accounts for July 1930 have been prepared and forwarded to this office needful adjustments may be made in the accounts for August 1930 and the receipts and payments of the High School shown in the accounts from August 1930 onwards.

The sum of Rs. 5,000 payable by the Municipality to ensure the financial stability of the High School may kindly be arranged to be invested in Government Savings Bank as a Fixed Deposit in the name of the President of the Managing Committee.

M. A. RANGACHAR,
For *Comptroller.*